

Taxation statistics 2009–10

Table 1: Fringe benefits tax

FBT payable¹, by employer type and taxable status², 1997–98 to 2010–11 FBT years^{3,4}

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
 - * Totals may not equal the sum of components due to rounding.

 - * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

 - * This time series table includes FBT returns processed by 31 October 2011 and those returns processed within 1 April to 31 October of each FBT year.
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- 1 FBT payable is referred to as the 'Amount of tax payable' label in the FBT return.
 - 2 Refer to 'Box 8.1: Calculating taxable status for fringe benefits tax' in the 'Fringe benefits tax' chapter of *Taxation statistics 2009–10*.
 - 3 The statistics for the 2010–11 FBT year were sourced from 2011 FBT returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of fringe benefits tax statistics' section in the 'Fringe benefits tax' chapter of *Taxation statistics 2009–10*.
 - 4 The 1997–98 to 2009–10 income year statistics reported in this table may not match the statistics reported in previous editions of Taxation statistics because the statistics for these income years have been updated in this edition to account for returns processed by 31 October 2011.

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Table 1: Fringe benefits tax

FBT payable¹, by employer type and taxable status², 1997-98 to 2010-11 FBT years^{3,4}

FBT returns processed within 1 April to 31 October
of each FBT year

	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04
FBT payable	No.	No.	No.	No.	No.	No.	No.
Australian Government departments	100	105	110	125	130	135	130
Other employers							
Taxable							
\$1 - \$99	530	520	465	360	320	300	295
\$100 - \$249	1,350	1,200	1,010	865	760	745	705
\$250 - \$499	2,195	2,295	1,930	1,605	1,545	1,440	1,405
\$500 - \$749	2,085	2,025	1,690	1,575	1,530	1,430	1,410
\$750 - \$999	2,045	1,935	1,720	1,585	1,495	1,480	1,395
\$1,000 - \$1,999	7,030	6,855	6,125	5,490	5,155	4,975	5,045
\$2,000 - \$2,999	6,070	5,925	5,350	4,830	4,660	4,565	4,320
\$3,000 - \$3,999	4,920	4,945	4,600	4,125	3,960	3,910	3,935
\$4,000 - \$4,999	3,745	3,895	3,585	3,295	3,255	3,170	3,205
\$5,000 - \$9,999	11,535	11,800	11,095	10,120	10,330	10,190	10,390
\$10,000 - \$19,999	9,100	9,345	8,725	8,380	8,425	8,665	9,025
\$20,000 - \$49,999	7,460	7,935	7,440	7,130	7,495	7,645	7,905
\$50,000 - \$99,999	3,270	3,545	3,335	3,320	3,285	3,445	3,615
\$100,000 or more	4,075	4,405	4,355	4,285	4,445	4,515	4,675
Sub-total	65,405	66,625	61,415	56,970	56,665	56,475	57,330
Non-taxable	5	5	5	0	5	5	0
Total	65,505	66,730	61,530	57,095	56,795	56,610	57,460

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Table 1: Fringe benefits tax

FBT payable¹, by employer type and taxable status², 1997-98 to 2010-11 FBT years^{3,4}

FBT returns processed within 1 April to 31 October
of each FBT year

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
FBT payable	No.	No.	No.	No.	No.	No.	No.
Australian Government departments	130	110	110	110	105	95	110
Other employers							
Taxable							
\$1 - \$99	305	305	320	330	315	300	285
\$100 - \$249	715	660	665	570	560	540	485
\$250 - \$499	1,345	1,285	1,340	1,190	1,060	1,085	1,055
\$500 - \$749	1,350	1,335	1,255	1,140	1,075	1,095	1,110
\$750 - \$999	1,355	1,285	1,320	1,195	1,050	1,070	1,095
\$1,000 - \$1,999	4,885	4,605	4,790	4,370	4,020	3,930	3,800
\$2,000 - \$2,999	4,395	4,225	4,080	3,845	3,490	3,450	3,380
\$3,000 - \$3,999	3,820	3,625	3,650	3,390	3,215	3,165	2,985
\$4,000 - \$4,999	3,120	3,065	2,955	2,905	2,620	2,645	2,495
\$5,000 - \$9,999	10,540	10,370	10,095	9,570	8,990	8,895	8,740
\$10,000 - \$19,999	9,215	9,345	9,105	8,870	8,535	8,335	8,375
\$20,000 - \$49,999	8,135	8,225	8,215	8,090	8,010	7,690	7,890
\$50,000 - \$99,999	3,845	3,950	3,635	3,700	3,650	3,595	3,755
\$100,000 or more	4,895	5,085	4,860	4,765	4,675	4,405	4,785
Sub-total	57,920	57,365	56,285	53,930	51,265	50,210	50,245
Non-taxable	0	0	0	0	0	0	0
Total	58,050	57,475	56,395	54,040	51,370	50,305	50,355

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Table 1: Fringe benefits tax

FBT payable¹, by employer type and taxable status², 1997-98 to 2010-11 FBT years^{3,4}

FBT returns processed within 1 April to 31 October
of each FBT year

	1997-98	1998-99	1999-2000	2000-01	2001-02
FBT payable	\$	\$	\$	\$	\$
Australian Government departments	292,517,215	294,628,797	288,974,607	337,477,301	349,380,440
Other employers					
Taxable					
\$1 - \$99	30,575	30,933	26,823	21,221	19,948
\$100 - \$249	238,038	213,616	180,220	153,783	134,777
\$250 - \$499	826,165	856,576	730,045	600,652	582,804
\$500 - \$749	1,301,720	1,265,992	1,059,509	981,020	952,324
\$750 - \$999	1,789,317	1,688,355	1,501,668	1,387,342	1,311,004
\$1,000 - \$1,999	10,452,177	10,175,257	9,093,273	8,219,789	7,697,544
\$2,000 - \$2,999	15,123,120	14,786,922	13,341,404	12,067,754	11,598,761
\$3,000 - \$3,999	17,115,350	17,223,192	16,035,500	14,392,971	13,857,642
\$4,000 - \$4,999	16,842,093	17,482,881	16,103,423	14,814,076	14,601,357
\$5,000 - \$9,999	82,303,862	84,255,571	79,051,246	72,399,697	73,941,176
\$10,000 - \$19,999	129,100,204	132,415,440	123,586,654	118,719,393	119,642,139
\$20,000 - \$49,999	234,218,863	250,273,641	234,117,352	224,140,174	235,899,174
\$50,000 - \$99,999	229,055,661	250,079,713	235,183,134	234,597,105	231,438,822
\$100,000 or more	2,420,721,931	2,474,739,690	2,540,294,545	2,539,858,948	2,380,486,284
Sub-total	3,159,119,074	3,255,487,778	3,270,304,797	3,242,353,925	3,092,163,757
Non-taxable	724,405	2,826	146,346	0	135
Total	3,452,360,694	3,550,119,401	3,559,425,750	3,579,831,226	3,441,544,332

Taxation statistics 2009-10

Table 1: Fringe benefits tax

FBT payable¹, by employer type and taxable status², 1997-98 to 2010-11 FBT years^{3,4}

FBT returns processed within 1 April to 31 October
of each FBT year

	2002-03	2003-04	2004-05	2005-06	2006-07
FBT payable	\$	\$	\$	\$	\$
Australian Government departments	350,695,786	364,389,255	362,961,086	344,696,053	329,891,152
Other employers					
Taxable					
\$1 - \$99	17,831	17,278	17,438	18,003	18,155
\$100 - \$249	130,020	124,435	128,793	115,936	118,168
\$250 - \$499	543,873	526,523	506,043	491,186	502,780
\$500 - \$749	894,641	872,729	840,407	835,032	784,993
\$750 - \$999	1,298,873	1,219,344	1,184,586	1,127,969	1,153,153
\$1,000 - \$1,999	7,407,153	7,528,754	7,266,619	6,827,441	7,177,569
\$2,000 - \$2,999	11,393,531	10,755,722	10,957,981	10,511,326	10,128,264
\$3,000 - \$3,999	13,669,578	13,738,572	13,327,489	12,664,071	12,742,101
\$4,000 - \$4,999	14,221,479	14,406,551	13,984,111	13,722,645	13,249,295
\$5,000 - \$9,999	73,203,713	74,733,329	75,919,773	74,941,497	72,730,372
\$10,000 - \$19,999	123,156,150	128,449,057	131,291,624	133,088,879	129,786,722
\$20,000 - \$49,999	241,108,205	249,185,831	255,432,943	258,502,807	259,114,029
\$50,000 - \$99,999	242,498,646	254,682,182	270,114,848	278,272,056	255,673,230
\$100,000 or more	2,352,617,427	2,440,830,222	2,555,520,355	2,632,497,323	2,415,447,227
Sub-total	3,082,161,119	3,197,070,529	3,336,493,010	3,423,616,172	3,178,626,058
Non-taxable	153	0	0	0	0
Total	3,432,857,058	3,561,459,784	3,699,454,097	3,768,312,225	3,508,517,209

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Table 1: Fringe benefits tax

FBT payable¹, by employer type and taxable status², 1997-98 to 2010-11 FBT years^{3,4}

**FBT returns processed within 1 April to 31 October
of each FBT year**

	2007-08	2008-09	2009-10	2010-11
FBT payable	\$	\$	\$	\$
Australian Government departments	333,648,598	354,990,120	355,553,256	443,186,906
Other employers				
Taxable				
\$1 - \$99	17,782	17,270	16,200	15,923
\$100 - \$249	101,698	101,765	96,291	85,242
\$250 - \$499	451,585	399,303	409,148	406,771
\$500 - \$749	716,107	669,008	683,828	698,972
\$750 - \$999	1,047,045	919,720	937,369	961,022
\$1,000 - \$1,999	6,513,377	6,038,063	5,883,758	5,696,488
\$2,000 - \$2,999	9,571,641	8,683,383	8,634,901	8,424,589
\$3,000 - \$3,999	11,807,770	11,227,894	11,066,078	10,428,431
\$4,000 - \$4,999	13,049,929	11,754,728	11,865,300	11,209,558
\$5,000 - \$9,999	69,185,920	64,973,058	64,349,044	63,118,360
\$10,000 - \$19,999	126,597,755	121,968,156	119,088,255	119,635,913
\$20,000 - \$49,999	254,182,326	252,430,934	243,104,517	250,108,312
\$50,000 - \$99,999	260,144,454	256,866,679	253,171,404	265,166,302
\$100,000 or more	2,361,558,263	2,284,812,561	2,126,561,158	2,474,708,178
<i>Sub-total</i>	<i>3,114,945,651</i>	<i>3,020,862,520</i>	<i>2,845,867,250</i>	<i>3,210,664,062</i>
Non-taxable	0	0	0	0
Total	3,448,594,249	3,375,852,640	3,201,420,506	3,653,850,968

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Table 1: Fringe benefits tax

FBT payable¹, by employer type and taxable status², 1997-98 to 2010-11 FBT years^{3,4}

FBT returns processed by
31 October 2010

	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04
FBT payable	No.	No.	No.	No.	No.	No.	No.
Australian Government departments	100	105	115	130	130	135	130
Other employers							
Taxable							
\$1 - \$99	550	540	515	390	360	320	315
\$100 - \$249	1,400	1,240	1,115	945	825	825	775
\$250 - \$499	2,305	2,375	2,130	1,790	1,700	1,560	1,525
\$500 - \$749	2,165	2,110	1,870	1,780	1,695	1,570	1,525
\$750 - \$999	2,145	2,015	1,925	1,785	1,650	1,630	1,520
\$1,000 - \$1,999	7,320	7,140	6,840	6,150	5,725	5,495	5,480
\$2,000 - \$2,999	6,345	6,165	5,955	5,425	5,180	5,020	4,700
\$3,000 - \$3,999	5,095	5,130	5,030	4,755	4,480	4,295	4,260
\$4,000 - \$4,999	3,905	4,055	3,910	3,820	3,665	3,505	3,470
\$5,000 - \$9,999	11,955	12,170	12,085	11,470	11,535	11,250	11,180
\$10,000 - \$19,999	9,360	9,615	9,420	9,475	9,315	9,360	9,615
\$20,000 - \$49,999	7,735	8,210	7,910	7,945	8,180	8,170	8,340
\$50,000 - \$99,999	3,525	3,855	3,610	3,705	3,520	3,625	3,770
\$100,000 or more	4,475	5,015	4,675	4,710	4,645	4,665	4,810
Sub-total	68,295	69,640	66,990	64,140	62,470	61,295	61,285
Non-taxable	5	5	5	0	5	5	0
Total	68,395	69,745	67,110	64,270	62,605	61,430	61,415

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Table 1: Fringe benefits tax

FBT payable¹, by employer type and taxable status², 1997-98 to 2010-11 FBT years^{3,4}

FBT returns processed by
31 October 2010

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
FBT payable	No.	No.	No.	No.	No.	No.	No.
Australian Government departments	130	115	115	120	115	115	110
Other employers							
Taxable							
\$1 - \$99	320	315	345	345	335	325	285
\$100 - \$249	760	695	705	610	600	575	485
\$250 - \$499	1,425	1,370	1,420	1,275	1,130	1,150	1,055
\$500 - \$749	1,440	1,430	1,340	1,225	1,160	1,170	1,110
\$750 - \$999	1,460	1,360	1,415	1,285	1,115	1,160	1,095
\$1,000 - \$1,999	5,265	4,925	5,090	4,710	4,355	4,200	3,800
\$2,000 - \$2,999	4,680	4,510	4,360	4,130	3,770	3,700	3,380
\$3,000 - \$3,999	4,080	3,885	3,885	3,645	3,465	3,380	2,985
\$4,000 - \$4,999	3,365	3,285	3,165	3,120	2,830	2,850	2,495
\$5,000 - \$9,999	11,225	11,030	10,730	10,250	9,665	9,505	8,740
\$10,000 - \$19,999	9,725	9,855	9,635	9,420	9,115	8,845	8,375
\$20,000 - \$49,999	8,525	8,640	8,630	8,605	8,500	8,125	7,890
\$50,000 - \$99,999	3,985	4,095	3,770	3,910	3,865	3,785	3,755
\$100,000 or more	5,035	5,295	5,125	5,070	5,025	4,730	4,785
Sub-total	61,295	60,685	59,630	57,605	54,925	53,490	50,245
Non-taxable	0	0	0	0	0	0	0
Total	61,420	60,800	59,745	57,720	55,045	53,605	50,355

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Table 1: Fringe benefits tax

FBT payable¹, by employer type and taxable status², 1997-98 to 2010-11 FBT years^{3,4}

FBT returns processed by
31 October 2010

	1997-98	1998-99	1999-2000	2000-01	2001-02
FBT payable	\$	\$	\$	\$	\$
Australian Government departments	292,517,215	295,166,380	289,757,134	338,484,016	350,133,427
Other employers					
Taxable					
\$1 - \$99	31,874	32,387	29,726	22,779	22,271
\$100 - \$249	247,535	220,909	199,038	168,429	146,135
\$250 - \$499	866,049	886,313	804,713	669,089	642,102
\$500 - \$749	1,354,574	1,321,048	1,171,717	1,108,286	1,053,592
\$750 - \$999	1,878,835	1,755,499	1,683,533	1,558,711	1,448,373
\$1,000 - \$1,999	10,882,023	10,600,758	10,156,857	9,194,394	8,539,145
\$2,000 - \$2,999	15,812,323	15,383,326	14,847,894	13,536,240	12,885,263
\$3,000 - \$3,999	17,740,515	17,872,293	17,530,419	16,589,842	15,671,917
\$4,000 - \$4,999	17,560,053	18,195,207	17,575,437	17,161,980	16,438,088
\$5,000 - \$9,999	85,280,823	86,821,878	86,074,006	82,033,449	82,539,867
\$10,000 - \$19,999	132,783,476	136,195,433	133,255,516	133,962,513	132,184,532
\$20,000 - \$49,999	243,402,682	259,664,638	249,234,667	249,622,045	257,392,053
\$50,000 - \$99,999	249,064,532	274,322,910	255,830,370	262,678,616	248,173,929
\$100,000 or more	2,541,854,867	2,730,580,902	2,698,136,944	2,697,024,156	2,442,867,995
Sub-total	3,318,760,162	3,553,853,502	3,486,530,838	3,485,330,528	3,220,005,262
Non-taxable	724,405	2,826	146,346	0	135
Total	3,612,001,782	3,849,022,707	3,776,434,318	3,823,814,544	3,570,138,825

Taxation statistics 2009-10

Table 1: Fringe benefits tax

FBT payable¹, by employer type and taxable status², 1997-98 to 2010-11 FBT years^{3,4}

**FBT returns processed by
31 October 2010**

	2002-03	2003-04	2004-05	2005-06	2006-07
FBT payable	\$	\$	\$	\$	\$
Australian Government departments	350,695,786	364,389,255	362,961,086	349,123,411	334,543,207
Other employers					
Taxable					
\$1 - \$99	19,123	18,373	18,505	18,465	19,303
\$100 - \$249	144,343	136,794	136,835	122,475	125,014
\$250 - \$499	589,395	572,463	538,459	523,181	534,259
\$500 - \$749	982,705	944,009	896,747	892,883	838,632
\$750 - \$999	1,431,221	1,326,873	1,278,113	1,191,201	1,236,683
\$1,000 - \$1,999	8,186,363	8,177,085	7,836,593	7,313,937	7,623,037
\$2,000 - \$2,999	12,533,679	11,711,191	11,655,562	11,228,067	10,825,559
\$3,000 - \$3,999	15,010,329	14,872,856	14,249,220	13,565,374	13,573,649
\$4,000 - \$4,999	15,725,763	15,584,920	15,079,981	14,726,629	14,197,399
\$5,000 - \$9,999	80,849,747	80,334,633	80,838,462	79,635,795	77,297,276
\$10,000 - \$19,999	132,891,670	136,800,976	138,511,397	140,303,472	137,269,307
\$20,000 - \$49,999	257,489,866	262,511,617	267,394,531	271,518,357	272,519,027
\$50,000 - \$99,999	254,853,604	265,259,055	279,748,507	288,743,587	265,133,803
\$100,000 or more	2,406,567,306	2,489,890,581	2,653,922,746	2,841,898,689	2,697,980,233
Sub-total	3,187,275,113	3,288,141,427	3,472,105,659	3,671,682,110	3,499,173,180
Non-taxable	153	0	0	0	0
Total	3,537,971,052	3,652,530,682	3,835,066,745	4,020,805,521	3,833,716,387

Taxation statistics 2009-10

Table 1: Fringe benefits tax

FBT payable¹, by employer type and taxable status², 1997-98 to 2010-11 FBT years^{3,4}

**FBT returns processed by
31 October 2010**

	2007-08	2008-09	2009-10	2010-11
FBT payable	\$	\$	\$	\$
Australian Government departments	342,938,964	380,161,470	392,663,155	443,186,906
Other employers				
Taxable				
\$1 - \$99	18,669	18,358	17,297	15,923
\$100 - \$249	109,313	108,525	102,386	85,242
\$250 - \$499	484,436	424,625	431,839	406,771
\$500 - \$749	770,702	722,758	729,541	698,972
\$750 - \$999	1,125,039	975,016	1,012,945	961,022
\$1,000 - \$1,999	7,023,533	6,551,208	6,285,969	5,696,488
\$2,000 - \$2,999	10,271,470	9,376,989	9,249,041	8,424,589
\$3,000 - \$3,999	12,699,046	12,091,464	11,820,631	10,428,431
\$4,000 - \$4,999	14,004,585	12,701,546	12,793,663	11,209,558
\$5,000 - \$9,999	74,048,191	69,833,436	68,742,823	63,118,360
\$10,000 - \$19,999	134,486,484	130,302,749	126,334,479	119,635,913
\$20,000 - \$49,999	269,979,236	267,955,806	256,768,141	250,108,312
\$50,000 - \$99,999	274,926,516	272,009,827	266,464,259	265,166,302
\$100,000 or more	2,666,640,268	2,618,160,887	2,374,831,383	2,474,708,178
Sub-total	3,466,587,489	3,401,233,193	3,135,584,396	3,210,664,062
Non-taxable	0	0	0	0
Total	3,809,526,453	3,781,394,662	3,528,247,551	3,653,850,968